

FILED FOR RECORD
SKAMANIA CO. WASH.
BY *Skamania Co.*

JUL 20 2 41 PM '93
P. Lavy
AUDITOR
GARY M. OLSON

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF KING
116784

AMERICAN TELEPHONE AND TELEGRAPH)
COMPANY and AT&T COMMUNICATIONS)
OF THE PACIFIC NORTHWEST, INC.,)

Plaintiffs,)

v.)

DEPARTMENT OF REVENUE OF THE)
STATE OF WASHINGTON; ADAMS)
COUNTY; ASOTIN COUNTY; BENTON)
COUNTY; CLALLAM COUNTY, CLARK)
COUNTY; COLUMBIA COUNTY;)
COWLITZ COUNTY; FRANKLIN)
COUNTY; GARFIELD COUNTY; GRANT)
COUNTY; GRAYS HARBOR COUNTY;)
KING COUNTY, KITSAP COUNTY;)
KITITITAS COUNTY; KLUCKITAT)
COUNTY; LEWIS COUNTY;)
LINCOLN COUNTY; MASON COUNTY;)
OKANOGAN COUNTY; PACIFIC COUNTY;)
PIERCE COUNTY; SKAGIT COUNTY;)
SKAMANIA COUNTY; SNOHOMISH)
COUNTY; SPOKANE COUNTY;)
THURSTON COUNTY; WALLA WALLA)
COUNTY; WHATCOM COUNTY;)
WHITMAN COUNTY; YAKIMA COUNTY,)

Defendants.)

93 2-15420 8

NO.

SUMMONS

22 TO ALL DEFENDANTS: A lawsuit has been started against you
23 in the above-entitled Court by AMERICAN TELEPHONE AND TELEGRAPH
24 COMPANY and AT&T COMMUNICATIONS OF THE PACIFIC NORTHWEST, INC.,
25 Plaintiffs. Plaintiffs' claim is stated in the written
complaint, a copy of which is served upon you with this summons.

In order to defend against this lawsuit, you must respond to
the complaint by stating your defense in writing, and serve a

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19977\94\00009.SUM/6.18.93
Seattle

RECORDER'S NOTE:
NOT AN ORIGINAL DOCUMENT

Registered
Indexed, Dir
Indirect
Filed
Sited

DAVIS WRIGHT TREMAINE
Law Office
2500 CENTURY SQUARE, 19TH FLOOR, SUITE 1900
SEATTLE, WASHINGTON 98101-3688
(206) 465-7500 FAX (206) 465-7509

1 copy upon the undersigned attorney for the plaintiffs within 20
2 days after the service of this summons, excluding the day of
3 service, or a default judgment may be entered against you without
4 notice. A default judgment is one where plaintiffs are entitled
5 to what they ask for because you have not responded. If you
6 serve a notice of appearance on the undersigned attorney, you are
7 entitled to notice before a default judgment may be entered.

8 You may demand that the plaintiffs file this lawsuit with
9 the Court. If you do so, the demand must be in writing and must
10 be served upon the plaintiffs. Within 14 days after you serve
11 the demand, the plaintiffs must file this lawsuit with the Court,
12 or the service on you of this summons and complaint will be void.


13 If you wish to seek the advice of an attorney in this
14 matter, you should do so promptly so that your written response,
15 if any, may be served on time.

16 This summons is issued pursuant to Rule 4 of the Superior
17 Court Civil Rules of the State of Washington.

18 DATED this 18 day of June, 1993.

19 DAVIS WRIGHT TREMAINE
20 Attorneys for Plaintiffs

21 By

22 
23 C. James Judson
24 WSBA# 00291
25 John Parnass
WSBA# 18582

SUMMONS - 2
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JUN 18 1993

Cashier Section
Superior Court Clerk

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF KING

AMERICAN TELEPHONE AND TELEGRAPH)
COMPANY and AT&T COMMUNICATIONS)
OF THE PACIFIC NORTHWEST, INC.,)

Plaintiffs,)

v.)

DEPARTMENT OF REVENUE OF THE)
STATE OF WASHINGTON; ADAMS)
COUNTY; ASOTIN COUNTY; BENTON)
COUNTY; CLALLAM COUNTY; CLARK)
COUNTY; COLUMBIA COUNTY;)
COWLITZ COUNTY; FRANKLIN)
COUNTY; GARFIELD COUNTY; GRANT)
COUNTY; GRAYS HARBOR COUNTY;)
KING COUNTY; KITSAP COUNTY;)
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LINCOLN COUNTY; MASON COUNTY;)
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PIERCE COUNTY; SKAGIT COUNTY;)
SKAMANIA COUNTY; SNOHOMISH)
COUNTY; SPOKANE COUNTY;)
THURSTON COUNTY; WALLA WALLA)
COUNTY; WHATCOM COUNTY;)
WHITMAN COUNTY; YAKIMA COUNTY,)

Defendants.)

98-2-15420 8

NO. _____

COMPLAINT FOR RECOVERY
OF TAXES PAID

I.

Plaintiff American Telephone and Telegraph Company, a New
York corporation operating through its Interstate Division ("AT&T
Interstate Division") and through AT&T Communications of the

COMPLAINT FOR RECOVERY OF TAXES PAID - 1
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1 Pacific Northwest, Inc., a Washington corporation ("AT&T
2 Communications") (collectively referred to herein as
3 "Plaintiffs") are qualified to do business in the State of
4 Washington, and have paid all fees due the State. During the
5 1991 assessment year Plaintiffs owned intercounty property in the
6 State of Washington which was used to provide long distance
7 telephone service. That property is located in Adams County,
8 Asotin County, Benton County, Clallam County, Clark County,
9 Columbia County, Cowlitz County, Franklin County, Garfield
10 County, Grant County, Grays Harbor County, King County, Kitsap
11 County, Kittitas County, Klickitat County, Lewis County, Lincoln
12 County, Mason County, Okanogan County, Pacific County, Pierce
13 County, Skagit County, Skamania County, Snohomish County, Spokane
14 County, Thurston County, Walla Walla County, Whatcom County,
15 Whitman County, Yakima County, Washington ("Defendant Counties").

16 II.

17 Defendant Department of Revenue of the State of Washington
18 ("Department of Revenue") is a department of the government of
19 the State of Washington which is required as of January 1
20 annually to determine the true cash value of Plaintiffs'
21 Washington telecommunications property. The Defendant Counties
22 are counties in the State of Washington in which Plaintiffs own
23 real and personal property used to provide telecommunications
24 services and to which Plaintiffs have paid property taxes on such
25 property.

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III.

This is an action for refund of taxes brought pursuant to the provisions of 84.68.020, RCW. Venue for this action is established pursuant to 84.68.050, RCW. The taxes at issue in this action for refund were paid under protest to the Defendant Counties in 1992 for the assessment year 1991.

IV.

Pursuant to Chapter 84.12, RCW, the Department of Revenue determined that the true cash value of Plaintiffs' telecommunications property used to provide telecommunications services for assessment year 1991 was \$23,000,000,000. The system value was then allocated to the State of Washington such that the Washington State taxable value for the 1991 assessment year was \$370,200,000 (equalized to \$351,164,622). The Department then further allocated this Washington State value to the Defendant Counties.

V.

Plaintiffs paid the challenged taxes to the Defendant Counties based upon the value as established by the Department of Revenue as they became due and under protest.

VI.

The Department's determinations of value are based upon fundamental error(s). The true cash value for Plaintiffs' telecommunications property for the 1991 assessment year is not more than \$12,900,000,000.

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LEA CHILDS
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1 WHEREFORE, Plaintiffs pray as follows:

2 1. The Court determine that the 1991 true and correct cash
3 value of Plaintiffs' system telephone property is not more than
4 \$12,900,000,000, and that the system value then be allocated to
5 the State of Washington such that the Washington State taxable
6 value for the 1991 assessment year is not more than \$207,630,338,
7 equalized at 75% to \$155,722,754.

8 2. The Court enter a judgment in favor of Plaintiffs
9 against the Department of Revenue and the Defendant Counties in
10 the amount of the difference between the taxes paid for 1991 to
11 such counties and the proper amount of tax payable, as determined
12 in this action, together with lawful interest thereon from the
13 dates of payment, costs of suit and such other relief as the
14 Court deems appropriate.

15
16 DATED this 18 day of June, 1993.

17 DAVIS WRIGHT TREMAINE
18 Attorneys for Plaintiffs

19 By 

20 C. James Judson
21 WSBA# 00291
22 John Parnass
23 WSBA# 18582
24
25

COMPLAINT FOR RECOVERY OF TAXES PAID - 4
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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
FOR THE COUNTY OF KING

93-2-15420 8

Plaintiff(s),
vs.
Defendant(s).

NO.

ORDER SETTING ORIGINAL
CIVIL CASE SCHEDULE

I. BASIS

Pursuant to LR 4, IT IS ORDERED that the parties shall comply with the following schedule:

II. SCHEDULE

CASE EVENTS

DUE DATE

Filed.....	Fri 6/18/93
*Confirmation of Service (KCLR 4.2).....	Fri 7/16/93
*Deadline for Filing Statement of Arbitrability..... (KCLR 16.1(f); KCLMAR 2.1 (a))	Mon 11/29/93
*Confirmation of Joinder of Parties, Claims and Defenses.... (KCLR 16.1)	Mon 11/29/93
NOTE: If no "Joinder" document is filed, parties are required to appear at the Status Conference	
Status Conference (if needed) (KCLR 16.1).....	Fri 12/10/93
Disclosure of Possible Primary Witnesses (KCLR 26).....	Tue 8/09/94
Disclosure of Possible Rebuttal Witnesses (KCLR 26).....	Tue 9/20/94
*Deadline for Filing Jury Demand (KCLR 38(b)(2)).....	Tue 10/04/94
Final Date to Change Trial (KCLR 40(e)(2)).....	Tue 10/04/94
Discovery Cutoff (KCLR 37(g)).....	Tue 11/22/94
Exchange of Witness and Exhibit Lists and Documentary..... Exhibits (KCLR 16)	Tue 12/20/94
Deadline for Hearing Dispositive Pretrial Motions (KCLR 56)	Tue 12/27/94
*Joint Statement of Evidence (KCLR 16).....	Tue 1/03/95
Pretrial Conference (KCLR 16).....	Tue 1/03/95
NOTE: Only for cases assigned to Individual Calendar Judge	
Trial (KCLR 40).....	Tue 1/10/95

* Requires the filing of a document with the Clerk

III. ORDER

It is ORDERED that all parties shall comply with the foregoing schedule and that sanctions, including but not limited to those set forth in Rule 37 of the Superior Court Civil Rules, may be imposed for noncompliance. It is FURTHER ORDERED that the party filing this action must serve this order setting case schedule on all other parties.

DATED: 6/18/93

JUDGE

(IMPORTANT: See Notices on Back)

I understand that a copy of this document must be given to all parties:

(Signature)